

California Department of Corrections Financial Information Memo

SUBJECT:	FIM NUMBER:
INMATE EDUCATION PROGRAM EXPENDITURE TRACKING	2004-13
REFERENCES:	DATE: October 26, 2004
FIM 2004-06 Standard Object Detail/Agency Object Codes	

DISTRIBUTION

Executive Staff
Regional Administrators-Institutions Division
Wardens
Jean Bracy, Superintendent of Correctional Education
Associate Wardens, Business Services
Assistant Superintendents of Correctional Education

PURPOSE

This Financial Information Memo (FIM) describes how budget allotments will be distributed to the Inmate Education Program in the Institutions, clarifies the expenditure objects chargeable to the Inmate Education Program, and discusses the Monthly Budget Program process.

DISCUSSION

In the Fiscal Year 2004/05 Budget Act, the legislature created the Inmate Education Program 24 and moved Academic and Vocational Education funding from Institution Program 21 into Program 24. Accordingly, the Budget Office will issue Program 24 allotments to the institutions, separate from Programs 21 and 22.

The Education and Inmate Programs Unit (EIPU), Budget Management Branch (BMB) and the Budget Allotment Team reviewed Inmate Education operations and identified those purchases appropriate to be expensed ("charged") directly against the Program 24 allotment and those expenses appropriate to Program 21. The attachment identifies the main Operating Expense and Equipment (OE&E) objects of expenditure to be associated with each Program.

While some listed objects are specific to the Program (educational supplies), others are general in nature (travel). Those general objects listed for a Program refer only to the purchase of that good or service specifically by and for that Program. For example, travel by Inmate Education Program staff should be charged to the appropriate Program 24 Program Cost Account (PCA) and travel by other Institution staff would be charged to the appropriate Program 21 or 22 PCA. For objects not listed, the cost must be charged to the Program ordering and using the good or service.

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For Personal Services, the Payroll Reporting Unit (PRU) identifies the correct Program. Where inconsistencies occur among institutions, Program management will determine the appropriate Program, and work with BMB and Personnel Offices to move the Positions (PYs) and align the budget, allotments and expenditures.

The BMB will allot basic Program Personal Services including temp help, overtime and salary savings, typically in the initial annual allotment. The BMB will provide EIPU the Program 24 amount available for OE&E, and the EIPU will distribute the OE&E among the Education Programs at the institutions and provide that distribution to the BMB for issuing the respective Budget Change (BC) to the allotments.

In addition, the EIPU will identify for BMB the appropriate distribution of reimbursement and federal grant funds available to the Inmate Education Program. The BMB will allot those funds accordingly.

ACTION REQUIRED

Effective immediately, use FIM 2004-06 and the attached listing to assist in properly charging purchases to the correct Program. The respective Accounting Offices will ensure that expenditures by the Inmate Education Program are charged in a manner consistent with the intent of this FIM.

If you have any questions concerning the Accounting aspects of this FIM, contact Paul Thatcher, Chief, Accounting Policies and Procedures Section, at (916) 322-6051. For questions regarding Inmate Education issues, contact your regional Assistant Chief of Correctional Education. For Inmate Education Budgetary issues, contact Max Free, Supervisor of Correctional Education Programs, at (916) 324-4496.

ORIGINAL SIGNED BY

WENDY STILL
Deputy Director
Financial Services Division

Attachment

cc: Regional Accounting Administrators
Regional Accounting Offices
Accounting Management Branch
Superintendents of Correctional Education Programs
Inmate Education Program Expenditure Tracking
Paul Thatcher, Accounting Policies and Procedures Section

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Attachment

PROGRAM 24 INMATE EDUCATION DIVISION OF EXPENDITURES

Program 21		Program 24
Law Library		All applicable expenditures
General Expense		Academic & Vocational Education Inmate pay
Copier Maintenance		Bridging Education Program
Copy Paper		Plaque Factory (except materials)
Law Books		Arts in Corrections – PY funding only
		ESEA Reimbursement Grant Inmate pay
		WIA Reimbursement Grant
General Printing (Except Law Library)		VTEA Reimbursement Grant
Communications		IYO Federal Grant Inmate pay
Postage		Re-Entry Program
Facility Operations Utilities		
Recreation Supplies		Specific Expenditures:
Housekeeping		Education Equipment
Inmate Day Labor		Relocation Expenses (General Expense)
Allocated Program 21 Administration		Recreational Library
		Educational Printing
		Education Related Travel
		Voc. Ed. Hazardous Waste (Except Legacy)
		Educational Supplies
		Allocated Program 21 Administration